

# DEWEY & LeBOEUF

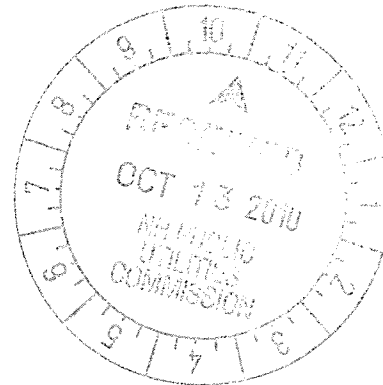
Dewey & LeBoeuf LLP  
260 Franklin Street  
Boston, MA 02110-3173

tel +1 617 748 6847  
fax +1 617 897 9047  
mpurcell@dl.com

October 12, 2010

## **BY HAND AND ELECTRONIC MAIL**

Debra A. Howland  
Executive Director and Secretary  
New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301



Re: New Hampshire Gas Corporation: Cost of Gas -- Winter 2010-2011:  
DG: 10-249

Dear Ms. Howland:

Enclosed on behalf of New Hampshire Gas Corporation ("NHGC"), in the above-captioned proceeding, please find an original and seven (7) copies of NHGC's updated Cost of Gas filing for the Winter 2010-2011 period. Also enclosed are an original and seven (7) copies of the Second Supplemental Testimony of Jennifer Boucher, as well as a CD with the filing.

Thank you for your attention to this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Meabh Purcell".

Meabh Purcell

Enc.

cc: Alexander F. Speidel, NHPUC  
Stephen P. Frink, NHPUC  
Robert J. Wyatt, NHPUC  
Amanda Noonan, NHPUC

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